

**CITY OF LODI
INFORMAL INFORMATIONAL MEETING
"SHIRTSLEEVE" SESSION
CARNEGIE FORUM, 305 WEST PINE STREET
TUESDAY, JUNE 11, 2002**

An Informal Informational Meeting ("Shirtsleeve" Session) of the Lodi City Council was held Tuesday, June 11, 2002 commencing at 7:04 a.m.

A. ROLL CALL

Present: Council Members – Hitchcock, Howard, Nakanishi, and Mayor Pennino

Absent: Council Members – Land

Also Present: Deputy City Manager Keeter, City Attorney Hays, and City Clerk Blackston

B. CITY COUNCIL CALENDAR UPDATE

City Clerk Blackston reviewed the weekly calendar (filed).

C. TOPIC(S)

C-1 "Budget – Fund Balance"

Deputy City Manager Keeter explained that this meeting will be a culmination of all the budget Shirtsleeve Sessions that have occurred thus far and takes into consideration the policies that have been discussed, as well as significant expenditure and capital requests that have been presented. She likened it to the City's "check book," as it takes into account the expenditures, revenues, other sources in and out, and the bottom line.

Ms. Keeter reviewed the 2001-03 Financial Plan and Summary Report (filed) and presented the following information:

- Changes in fund balance to the General Fund: Projection of \$20 million in tax revenue for fiscal year 2002-03. Of overall tax revenues, property tax is estimated at 15% and sales tax at 45%. Lodi's fourth quarter sales tax increased 15% from the previous year. The Transient Occupancy Tax represents 2% of the overall tax revenues and is projected to be \$429,000 next year. The tax revenue figure does not include the Electric Utility Market Cost Adjustment (MCA) transfer. It does include the \$3.5 million Vehicle In-Lieu tax revenue.

Mayor Pro Tempore Hitchcock asked what rationale was used for not including the MCA.

Ms. Keeter believed that it was Council's decision not to include it in the next budget year, i.e., not to transfer that portion of the rate from Electric Utility to the General Fund.

- Service fees and charges include fingerprinting, police records fees, vehicle towing, hazmat drug cleanup, other police fees, animal shelter fees, Parks and Recreation revenues, revenue from Lodi Lake Park, engineering, planning, and encroachment fees.
- New significant expenditure requests for year two of the two-year budget include:
 - Increase in the Fire Department budget by \$3,300 for the tiller truck annual maintenance and certification; \$8,600 for maintenance and operation of Fire Station #4;
 - Public Works signal maintenance services \$36 million;
 - Parks and Recreation Department: Grape Festival ground lease increase of \$6,000; hiring a part-time site supervisor for the Armory building \$16,000; design and printing for enhanced tabloid \$14,000;

- \$3,000 for new Arts program assistance, full-time position;
 - Additional funds for fireworks;
 - City Clerk's Office: \$2,000 tuition reimbursement; Conference of Mayors annual dues \$3,250; Transient Occupancy Tax (*also known as Hotel-Motel Occupancy Tax*) measure election cost \$9,000; and an additional \$4,000 for Council Candidate's Statement of Qualifications election fee; and
 - \$5,600 for Veterans Memorial Plaza maintenance.
- The following significant expenditure requests were tentatively approved in the budget last year and have now been included in 2002-03:
- Three new Firefighters;
 - Administrative Clerk (Confidential) for the City Clerk's Office; and
 - Accountant to assist with GASB34 and the budget process;
- The following contributions have been included:
- \$47,000 for the Downtown Lodi Business Partnership (DLBP);
 - \$25,000 for the Chamber of Commerce; and
 - \$130,000 for Lodi Conference and Visitors Bureau.

Council Member Nakanishi recalled that the DLBP also requested that the City pay collection fees.

Ms. Keeter reported that it has not been incorporated into the budget as there had been no clear direction from Council to do so.

- The expenditures overall on the General Fund side represent a 4.8% increase over current year numbers.

Mayor Pro Tempore Hitchcock noted that Revenue from Others increased by \$1 million.

Ms. Paiste explained that the increase was due to a one-time Public Employees Retirement System (PERS) surplus of \$700,000 from the super funding of the Miscellaneous Group.

- Other Sources and Uses – Operating Transfers In: \$5 million is expected to be transferred back into the General Fund.
- Other Sources and Uses – Operating Transfers Out: Out of the \$2.8 million, is the \$1.5 million that Council directed staff to set aside. This comes out of the General Fund and goes back into the Capital Outlay Fund.
- Other Sources and Uses: It is estimated that there will be carryover from the current year.

Mayor Pro Tempore Hitchcock requested a report listing a breakdown of what the Other Sources and Uses are.

- A 25% increase was budgeted for medical insurance rates.
- A 14.15% reserve is projected for the General Fund, fund balance.

In reply to Council Member Nakanishi, Ms. Keeter provided the following fund balance percentage history: 1996-97 – 9.9%, 1997-98 – 8.9%, 1998-99 – 10.3%, 1999-00 – 13.8%, and 2000-01 – 12.75%.

- The fund balance for the Library is projected to increase by 2% on the revenue side. On the Capital side there is a \$1.9 million line item (source undetermined) that includes computer system upgrade, heating, ventilation and air conditioning (HVAC) repair, and minor remodeling. The unreserved fund balance increased by \$160,000.

Continued June 11, 2002

- Police Special Revenue Fund: \$4 million from the State for the public safety building is included in the budget under Revenues from Others.
- \$43.5 million worth of General Fund Capital projects are anticipated, and of that amount, the funding source for \$23 million is underdetermined. The City has debt capacity for \$19 million.

Discussion ensued regarding budgeting for \$43 million in projects in 2002-03, when construction may not take place for several years. In addition the need to show a correlation to debt service and to have overall consistent budgeting practices was emphasized.

- Other Sources and Uses, Operating Transfers: The General Fund contributes \$1.5 million into the Capital Outlay fund and the balance of \$300,000 is from Electric Utility. In the Operating Transfers Out there is \$425,000 that comes out of Capital and into the Vehicle Maintenance Fund, and \$1.2 million that goes into debt service.
- The Water fund balance has increased due to rate adjustments. Council had directed staff to designate the revenue increases for water and wastewater infrastructure, which has been done.
- A \$2.5 million line item under Other Sources and Uses has been placed in the budget for design for the sewer treatment plant upgrade. The source has yet to be determined.
- The Electric fund revenues have increased \$4 million from 2001-02 to the next fiscal year, due to the MCA. The additional revenue in MCA went from \$256,000 in 2000-01 to \$5 million in 2001-02.

In reply to Council Member Nakanishi, Ms. Paiste reported that the proceeds (\$24 million) of the Certificate of Participation are with the trustee.

- \$490,000 from Other Sources and Uses was transferred into the Benefits Fund from the Self Insurance Fund. It is expected that the Risk Manager will be arranging for an actuarial in the near future, which would help staff determine what the fund balance goal should be for the Self Insurance Fund.

Mayor Pro Tempore Hitchcock hoped that whatever the actuarial studies produce, the City takes their recommendation. She recalled that the last time it was done the City did not follow their recommendation and ended up \$750,000 short.

- The General Fund shows an ending balance of \$4.4 million, with a fund balance of \$44 million for All Funds Combined including General Fund and Enterprise funds.

D. COMMENTS BY THE PUBLIC ON NON-AGENDA ITEMS

None.

E. ADJOURNMENT

No action was taken by the City Council. The meeting was adjourned at 8:20 a.m.

ATTEST:

Susan J. Blackston
City Clerk

Mayor's & Council Member's Weekly Calendar

WEEK OF JUNE 11, 2002

Tuesday, June 11, 2002

Reminder

Land. APPA National Conference, Dallas, TX, 6/10 – 6/12.

7:00 a.m.

Shirtsleeve Session

1. Budget – Fund Balance

5:30 p.m.

Special Joint meeting with the Lodi Parks and Recreation Commission (boxed dinner included).

Location: Lodi Transit Station, 24 S. Sacramento Street

(bus tour of Lodi parks)



Wednesday, June 12, 2002

Reminder

Land. APPA National Conference, Dallas, TX, 6/10 – 6/12.

Thursday, June 13, 2002

3:00 – 4:30 p.m.

Swearing-in Ceremony for Joanne Narloch as an Attorney at Law,

Carnegie Forum.

5:30 – 7:00 p.m.

Howard. Grand opening and ribbon cutting for Blasting

Blenders, Lakewood Mall.

7:00 p.m.



Pennino and Howard. Greater Lodi Area Youth Commission meeting and Teen Lead Graduation

Ceremony, Hutchins Street Square.

Friday, June 14, 2002

Saturday, June 15, 2002

Sunday, June 16, 2002

Monday, June 17, 2002

BUDGET GRAPHICS AND SUMMARIES

ALL FUND SUMMARY OF CHANGES IN FUND BALANCE 2002-03

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	OTHER SOURCES & (USES)	ENDING BALANCE
General Fund	4,470,178	30,000,682	31,607,835	1,609,604	4,472,629
Library Fund	620,146	1,532,693	3,149,740	1,776,860	779,959
Street Fund	858,842	7,586,540	8,518,500	73,118	-
Transportation Development	60,537	2,005,000		(2,065,537)	-
CDBG Fund		975,000	865,691	(109,309)	-
Police Special Revenue Fund	200,608	31,105			231,713
Capital Outlay Fund	8,368,512	4,481,449	43,506,000	43,291,105	12,635,066
Equipment Fund			20,000	20,000	-
Debt Service Fund			1,267,895	1,267,895	-
Water Fund	1,219,462	6,650,965	3,715,755	(756,720)	3,397,952
Wastewater Fund	2,218,156	7,220,083	7,751,455	1,627,589	3,314,373
Electric Fund	8,788,605	53,844,027	61,615,477	13,895,221	14,912,375
Transit Fund	-	1,212,390	2,479,751	1,267,361	-
Benefits Fund	(539,239)	3,337,306	3,646,325	848,258	-
Self Insurance Fund	3,052,706	516,810	1,557,545	917,424	2,929,395
Vehicle Replacement Fund	276,189		441,000	415,000	250,189
Trust and Agency Fund	1,054,987	220,312	194,323		1,080,976
TOTAL	30,649,686	119,614,362	170,337,292	64,077,868	44,004,624

2001-03 FINANCIAL PLAN AND SUMMARY
CHANGES IN FUND BALANCE - ALL FUND COMBINED

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Revised Budget	Budget
Revenues				
Tax Revenues	20,003,026	22,130,147	23,093,140	24,290,773
Licenses and Permits	1,405,934	1,592,226	1,595,584	1,655,554
Fines and Forfeitures	628,276	673,281	717,082	760,832
Investment/Property Revenues	3,796,161	6,411,708	5,011,646	5,164,982
Revenue from Others	11,218,064	14,586,659	15,715,343	15,880,978
Service Charges	54,105,389	56,165,812	63,421,251	71,007,368
Other Revenue	2,089,651	1,667,435	839,040	853,875
Total Revenue	93,246,502	103,227,268	110,393,086	119,614,362
Expenditures				
Operating Programs				
Public Safety	10,703,171	12,387,000	12,918,125	13,492,625
Public Utilities	17,126,609	21,614,127	18,070,315	18,154,152
Transportation	3,382,590	3,448,521	4,343,843	4,661,961
Leisure, Cultural and Social Services	4,424,339	4,779,599	5,082,495	5,262,965
Community and Economic Development	2,475,413	2,903,546	3,261,635	3,332,715
General Government	10,439,807	11,802,126	12,709,195	13,650,930
Total Operating Programs	48,551,930	56,934,919	56,385,608	58,555,348
Bulk Power Purchase	27,722,088	37,997,566	30,551,000	30,551,000
Other Purchases		48,689	685,310	526,000
Capital Projects	11,325,762	24,610,490	32,438,345	76,805,851
Debt Service	3,864,165	3,896,407	3,902,338	3,899,093
Total Expenditures	91,463,945	123,488,071	123,962,601	170,337,292
Revenues/Expenditures (Over/Under)	1,782,558	(20,260,803)	(13,569,515)	(50,722,930)
Other Sources (Uses)				
Operating Transfers In	12,817,773	12,921,278	12,365,248	12,316,204
Operating Transfers Out	(12,817,773)	(12,921,278)	(12,365,248)	(12,316,204)
Other Sources (Uses)	5,824,315	(5,659,583)	4,973,713	31,122,750
Proceeds from Debt Financing	2,500,000	9,227,375	19,360,250	36,078,450
Cost of Medical Care/Dental, Vision, Chiro	(1,932,058)	(2,062,455)	(2,776,295)	(3,123,332)
Total Other Sources (Uses)	6,392,257	1,505,337	21,557,668	64,077,868
Fund Balance Beginning of the Year	32,219,464	40,394,279	22,661,534	30,649,686
Adjustment to Fund Balance		1,022,721		
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	31,498,135	16,265,715	23,707,976	37,189,160
Unreserved	8,896,143	6,395,818	6,941,710	6,815,464
Total Fund Balance	40,394,279	22,661,534	30,649,686	44,004,624

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - GENERAL FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues	16,587,340	18,314,878	19,223,277	20,174,594
Licenses and Permits	1,405,934	1,592,226	1,595,584	1,655,554
Fines and Forfeitures	628,276	673,281	717,082	760,832
Investment/Property Revenues	369,537	534,755	533,568	573,844
Revenue from Others	3,600,032	3,806,630	3,767,787	4,689,948
Service Charges	1,521,571	1,733,878	1,812,269	1,961,035
Other Revenue	215,808	200,008	170,540	184,875
Total Revenue	24,328,498	26,855,656	27,820,107	30,000,682
Expenditures				
Operating Programs				
Public Safety	10,626,409	12,000,660	12,918,125	13,492,625
Transportation	1,678,050	1,883,856	1,992,664	2,282,210
Leisure, Cultural and Social Services	3,396,116	3,664,327	3,902,660	4,053,225
Community and Economic Development	2,475,413	2,903,546	3,261,635	3,332,715
General Government	6,433,291	7,559,430	8,034,515	8,447,060
Total Operating Programs	24,609,279	28,011,819	30,109,599	31,607,835
Bulk Power Purchase				
Other Purchases				
Capital Projects				
Debt Service				
Total Expenditures	24,609,279	28,011,819	30,109,599	31,607,835
Revenues/Expenditures (Over/Under)	(280,781)	(1,156,163)	(2,289,492)	(1,607,153)
Other Sources (Uses)				
Operating Transfers In	3,995,011	4,188,561	5,058,126	5,027,627
Operating Transfers Out	(1,123,745)	(2,279,905)	(2,809,995)	(2,809,997)
Other Sources (Uses)	(199,406)	(85,708)	3,145,000	1,937,500
Cost of Medical Care/Dental, Vision	(1,483,004)	(1,669,565)	(2,262,690)	(2,545,526)
Total Other Sources (Uses)	1,188,856	153,383	3,130,441	1,609,604
Fund Balance Beginning of the Year	2,701,212	3,609,287	3,629,228	4,470,178
Adjustment to Fund Balance		1,022,721		
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	3,609,287	3,629,228	4,470,178	4,472,629
Total Fund Balance	3,609,287	3,629,228	4,470,178	4,472,629

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - LIBRARY FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues	986,367	1,064,485	1,165,662	1,247,258
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	16,304	21,310	12,980	12,980
Revenue from Others	148,617	218,595	206,455	206,455
Service Charges				
Other Revenue	107,967	132,836	115,500	66,000
Total Revenue	<u>1,259,255</u>	<u>1,437,226</u>	<u>1,500,597</u>	<u>1,532,693</u>
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services	978,223	1,115,272	1,179,835	1,209,740
Community and Economic Development				
General Government				
Total Operating Programs	<u>978,223</u>	<u>1,115,272</u>	<u>1,179,835</u>	<u>1,209,740</u>
Bulk Power Purchase				
Other Purchases				
Capital Projects		89,143		1,940,000
Debt Service				
Total Expenditures	<u>978,223</u>	<u>1,204,415</u>	<u>1,179,835</u>	<u>3,149,740</u>
Revenues/Expenditures (Over/Under)	<u>281,032</u>	<u>232,811</u>	<u>320,762</u>	<u>(1,617,047)</u>
Other Sources (Uses)				
Operating Transfers In			9,800	
Operating Transfers Out	(50,000)	(50,000)	(49,408)	(49,408)
Other Sources (Uses)		85,351		1,940,000
Cost of Medical Care/Dental, Vision	(61,747)	(68,175)	(101,095)	(113,732)
Total Other Sources (Uses)	<u>(111,747)</u>	<u>(32,824)</u>	<u>(140,703)</u>	<u>1,776,860</u>
Fund Balance Beginning of the Year	70,815	240,100	440,087	620,146
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	240,100	440,087	620,146	779,959
Total Fund Balance	<u>240,100</u>	<u>440,087</u>	<u>620,146</u>	<u>779,959</u>

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - STREET FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues	747,630	933,117	753,405	795,690
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	173,905	180,560	192,275	192,275
Revenue from Others	2,811,394	3,959,356	2,018,615	5,769,575
Service Charges	1,338,869	1,208,152	808,000	829,000
Other Revenue	158,500	143,088		
Total Revenue	5,230,298	6,424,273	3,772,295	7,586,540
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs				
Bulk Power Purchase				
Other Purchases				
Capital Projects	4,062,324	7,015,923	4,336,500	8,518,500
Debt Service				
Total Expenditures	4,062,324	7,015,923	4,336,500	8,518,500
Revenues/Expenditures (Over/Under)	1,167,974	(591,650)	(564,205)	(931,960)
Other Sources (Uses)				
Operating Transfers In	1,179,837	925,826	39,350	827,035
Operating Transfers Out	(1,972,309)	(1,702,854)	(1,423,268)	(1,423,268)
Other Sources (Uses)		101,493		669,351
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)	(792,472)	(675,535)	(1,383,918)	73,118
Fund Balance Beginning of the Year	3,698,648	4,074,150	2,806,965	858,842
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	4,074,150	2,806,965	858,842	(0)
Total Fund Balance	4,074,150	2,806,965	858,842	(0)

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - TRANSPORTATION DEVELOPMENT ACT FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	(17,988)	33,143	5,000	5,000
Revenue from Others	1,772,629	1,728,241	1,987,873	2,000,000
Service Charges				
Other Revenue	3,210			
Total Revenue	<u>1,757,850</u>	<u>1,761,384</u>	<u>1,992,873</u>	<u>2,005,000</u>
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs				
Bulk Power Purchase				
Other Purchases				
Capital Projects	30,743			
Debt Service				
Total Expenditures	<u>30,743</u>			
Revenues/Expenditures (Over/Under)	<u>1,727,107</u>	<u>1,761,384</u>	<u>1,992,873</u>	<u>2,005,000</u>
Other Sources (Uses)				
Operating Transfers In		102,376		
Operating Transfers Out		(3,535,331)	(1,987,873)	(2,073,437)
Other Sources (Uses)				7,900
Proceeds from Debt Financing				
Total Other Sources (Uses)		<u>(3,432,955)</u>	<u>(1,987,873)</u>	<u>(2,065,537)</u>
Fund Balance Beginning of the Year		1,727,107	55,536	60,537
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	1,727,107	55,536	60,537	(0)
Unreserved				
Total Fund Balance	<u>1,727,107</u>	<u>55,536</u>	<u>60,537</u>	<u>(0)</u>

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - CDBG FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues				
Revenue from Others	526,816	1,013,725	975,000	975,000
Service Charges				
Other Revenue				
Total Revenue	<u>526,816</u>	<u>1,013,725</u>	<u>975,000</u>	<u>975,000</u>
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Bulk Power Purchase				
Other Purchases				
Capital Projects	526,816	1,013,725	865,691	865,691
Debt Service				
Total Expenditures	<u>526,816</u>	<u>1,013,725</u>	<u>865,691</u>	<u>865,691</u>
Revenues/Expenditures (Over/Under)	<u>(0)</u>	<u> </u>	<u>109,309</u>	<u>109,309</u>
Other Sources (Uses)				
Operating Transfers In				
Operating Transfers Out			(109,309)	(109,309)
Other Sources (Uses)				
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)	<u> </u>	<u> </u>	<u>(109,309)</u>	<u>(109,309)</u>
Fund Balance Beginning of the Year				(0)
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved			(0)	(0)
Total Fund Balance	<u><u>(0)</u></u>	<u><u> </u></u>	<u><u>(0)</u></u>	<u><u>(0)</u></u>

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - POLICE SPECIAL REVENUE FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	18,107	37,643	31,105	31,105
Revenue from Others	65,020	395,278	750,858	
Service Charges				
Other Revenue		920		
Total Revenue	83,127	433,841	781,963	31,105
Expenditures				
Operating Programs				
Public Safety	76,762	386,340		
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	76,762	386,340		
Bulk Power Purchase				
Other Purchases				
Capital Projects	7,734		769,163	
Debt Service				
Total Expenditures	84,496	386,340	769,163	
Revenues/Expenditures (Over/Under)	(1,369)	47,501	12,800	31,105
Other Sources (Uses)				
Operating Transfers In	9,184			
Operating Transfers Out	(41,184)			
Other Sources (Uses)				
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)	(32,000)			
Fund Balance Beginning of the Year	173,676	140,307	187,808	200,608
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	140,307	187,808	200,608	231,713
Total Fund Balance	140,307	187,808	200,608	231,713

2001-03 FINANCIAL PLAN AND SUMMARY
CHANGES IN FUND BALANCE - CAPITAL OUTLAY FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues	1,479,551	1,596,727	1,749,069	1,871,504
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	217,866	512,229	382,945	282,945
Revenue from Others	129,578	298,452	4,283,955	1,100,000
Service Charges	1,803,555	1,254,324	1,634,000	1,227,000
Other Revenue	493,336	199,578		
Total Revenue	4,123,884	3,861,310	8,049,969	4,481,449
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs				
Bulk Power Purchase				
Other Purchases				
Capital Projects	1,816,365	3,725,782	14,606,542	43,506,000
Debt Service				
Total Expenditures	1,816,365	3,725,782	14,606,542	43,506,000
Revenues/Expenditures (Over/Under)	2,307,519	135,528	(6,556,573)	(39,024,551)
Other Sources (Uses)				
Operating Transfers In	2,736,153	1,929,195	1,850,000	1,800,000
Operating Transfers Out	(3,843,397)	(1,991,242)	(1,700,205)	(1,692,895)
Other Sources (Uses)		(15,000)	616,000	23,576,000
Proceeds from Debt Financing			11,000,000	19,608,000
Cost of Medical Care/dental, Vision				
Total Other Sources (Uses)	(1,107,244)	(77,047)	11,765,795	43,291,105
Fund Balance Beginning of the Year	1,900,534	3,100,809	3,159,290	8,368,512
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	3,100,809	3,159,290	8,368,512	12,635,066
Unreserved				
Total Fund Balance	3,100,809	3,159,290	8,368,512	12,635,066

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - EQUIPMENT FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues				
Revenue from Others				
Service Charges				
Other Revenue				
Total Revenue				
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs				
Bulk Power Purchase				
Other Purchases		48,689	67,000	20,000
Capital Projects				
Debt Service				
Total Expenditures		48,689	67,000	20,000
Revenues/Expenditures (Over/Under)		(48,689)	(67,000)	(20,000)
Other Sources (Uses)				
Operating Transfers In		30,850	67,000	20,000
Operating Transfers Out				
Other Sources (Uses)			17,839	
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)		30,850	84,839	20,000
Fund Balance Beginning of the Year			(17,839)	
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved		(17,839)		
Total Fund Balance		(17,839)		

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - DEBT SERVICE FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues				
Revenue from Others				
Service Charges				
Other Revenue				
Total Revenue				
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs				
Bulk Power Purchase				
Other Purchases				
Capital Projects				
Debt Service	1,282,352	1,285,242	1,275,205	1,267,895
Total Expenditures	1,282,352	1,285,242	1,275,205	1,267,895
Revenues/Expenditures (Over/Under)	(1,282,352)	(1,285,242)	(1,275,205)	(1,267,895)
Other Sources (Uses)				
Operating Transfers In	1,282,352	1,285,242	1,275,205	1,267,895
Operating Transfers Out				
Other Sources (Uses)				
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)	1,282,352	1,285,242	1,275,205	1,267,895
Fund Balance Beginning of the Year				
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved				
Total Fund Balance				

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - WATER FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	93,540	143,281	90,965	90,965
Revenue from Others				
Service Charges	3,966,830	4,153,764	4,761,000	6,320,000
Other Revenue	776,290	229,226	235,000	240,000
Total Revenue	4,836,660	4,526,271	5,086,965	6,650,965
Expenditures				
Operating Programs				
Public Safety				
Public Utilities	4,013,394	7,482,601	2,727,580	2,741,425
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	4,013,394	7,482,601	2,727,580	2,741,425
Bulk Power Purchase				
Other Purchases			52,310	
Capital Projects	1,649,809	1,603,471	1,114,025	746,355
Debt Service	226,946	228,013	227,975	227,975
Total Expenditures	5,890,149	9,314,085	4,121,890	3,715,755
Revenues/Expenditures (Over/Under)	(1,053,489)	(4,787,814)	965,075	2,935,210
Other Sources (Uses)				
Operating Transfers In	16,975			
Operating Transfers Out	(655,739)	(655,545)	(782,720)	(789,720)
Other Sources (Uses)	2,388,534	(2,785,905)	43,000	33,000
Cost of Medical Care/Dental, Vision	(65,690)	(25,295)		
Proceeds from Debt financing	2,500,000	4,500,000		
Total Other Sources (Uses)	4,184,080	1,033,255	(739,720)	(756,720)
Fund Balance Beginning of the Year	1,618,075	4,748,666	994,107	1,219,462
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	4,748,666	994,107	1,219,462	3,397,952
Unreserved				
Total Fund Balance	4,748,666	994,107	1,219,462	3,397,952

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - WASTEWATER FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	281,356	315,800	325,083	325,083
Revenue from Others				
Service Charges	4,058,245	4,816,793	5,052,000	6,734,000
Other Revenue	114,857	147,289	116,000	161,000
Total Revenue	<u>4,454,457</u>	<u>5,279,882</u>	<u>5,493,083</u>	<u>7,220,083</u>
Expenditures				
Operating Programs				
Public Safety				
Public Utilities	3,009,068	3,170,517	3,427,190	3,419,135
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	<u>3,009,068</u>	<u>3,170,517</u>	<u>3,427,190</u>	<u>3,419,135</u>
Bulk Power Purchase				
Other Purchases			46,000	71,000
Capital Projects	635,736	944,000	853,025	3,443,855
Debt Service	806,770	794,370	812,385	817,465
Total Expenditures	<u>4,451,574</u>	<u>4,908,887</u>	<u>5,138,600</u>	<u>7,751,455</u>
Revenues/Expenditures (Over/Under)	<u>2,883</u>	<u>370,995</u>	<u>354,483</u>	<u>(531,372)</u>
Other Sources (Uses)				
Operating Transfers In	161,779			
Operating Transfers Out	(726,749)	(580,301)	(751,823)	(739,324)
Other Sources (Uses)	173,591	(292,459)		2,500,000
Cost of Medical Care/Dental, Vision	(125,809)	(83,100)	(118,300)	(133,088)
Total Other Sources (Uses)	<u>(517,188)</u>	<u>(955,860)</u>	<u>(870,123)</u>	<u>1,627,589</u>
Fund Balance Beginning of the Year	3,832,966	3,318,661	2,733,796	2,218,156
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	3,318,661	2,733,796	2,218,156	3,314,372
Unreserved				
Total Fund Balance	<u>3,318,661</u>	<u>2,733,796</u>	<u>2,218,156</u>	<u>3,314,372</u>

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - ELECTRIC FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	2,601,585	4,520,223	3,278,440	3,491,500
Revenue from Others				
Service Charges	38,937,804	40,511,067	46,134,260	50,350,527
Other Revenue	1,213	14,680	2,000	2,000
Total Revenue	41,540,602	45,045,970	49,414,700	53,844,027
Expenditures				
Operating Programs				
Public Safety				
Public Utilities	10,104,147	10,961,009	11,915,545	11,993,592
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	10,104,147	10,961,009	11,915,545	11,993,592
Bulk Power Purchase	27,722,088	37,997,566	30,551,000	30,551,000
Other Purchases			520,000	435,000
Capital Projects		6,324,718	8,791,025	17,244,450
Debt Service	1,329,594	1,391,435	1,391,435	1,391,435
Total Expenditures	39,155,829	56,674,728	53,169,005	61,615,477
Revenues/Expenditures (Over/Under)	2,384,773	(11,628,758)	(3,754,305)	(7,771,450)
Other Sources (Uses)				
Operating Transfers In	1,441,065			
Operating Transfers Out	(3,838,076)	(1,955,758)	(2,318,035)	(2,253,035)
Other Sources (Uses)	1,789,506	(40,872)		
Cost of Medical Care/Dental, Vision	(190,034)	(210,660)	(286,395)	(322,194)
Proceeds from Debt financing		4,727,375	8,360,250	16,470,450
Total Other Sources (Uses)	(797,539)	2,520,085	5,755,820	13,895,221
Fund Balance Beginning of the Year	14,308,528	15,895,762	6,787,089	8,788,605
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	15,895,762	6,787,089	8,788,605	14,912,375
Unreserved				
Total Fund Balance	15,895,762	6,787,089	8,788,605 *	14,912,375 *

* Does not include the balance of Restricted Cash from the Proceeds of the Certificates of Participation which is approximately 34.3m as of 6/30/01.

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - TRANSIT FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	(123,347)	(149,273)	(116,110)	(116,110)
Revenue from Others	2,118,279	2,885,496	1,664,800	1,080,000
Service Charges	212,274	220,128	243,500	248,500
Other Revenue	10,881	273,042		
Total Revenue	2,218,087	3,229,393	1,792,190	1,212,390
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation	1,704,540	1,564,665	2,351,179	2,379,751
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	1,704,540	1,564,665	2,351,179	2,379,751
Bulk Power Purchase				
Other Purchases				
Capital Projects	2,070,386	3,201,601	720,874	100,000
Debt Service				
Total Expenditures	3,774,926	4,766,266	3,072,053	2,479,751
Revenues/Expenditures (Over/Under)	(1,556,839)	(1,536,873)	(1,279,863)	(1,267,361)
Other Sources (Uses)				
Operating Transfers In	288,307	2,876,233	1,875,086	1,172,965
Operating Transfers Out	(467,164)	(93,804)	(355,811)	(355,811)
Other Sources (Uses)	1,741,470	(2,641,206)	1,169,713	458,999
Cost of Medical Care/Dental, Vision	(5,774)	(5,660)	(7,815)	(8,792)
Total Other Sources (Uses)	1,556,839	135,563	2,681,173	1,267,361
Fund Balance Beginning of the Year		(0)	(1,401,310)	(0)
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	(0)	(1,401,310)	(0)	0
Total Fund Balance	(0)	(1,401,310)	(0)	0

2001-03 FINANCIAL PLAN AND SUMMARY
CHANGES IN FUND BALANCE - BENEFITS FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	(16,763)	(31,999)		
Revenue from Others				
Service Charges	2,266,242	2,267,706	2,976,222	3,337,306
Other Revenue	34,543	19,354		
Total Revenue	2,284,023	2,255,061	2,976,222	3,337,306
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government	2,731,975	2,673,460	3,266,885	3,646,325
Total Operating Programs	2,731,975	2,673,460	3,266,885	3,646,325
Bulk Power Purchase				
Other Purchases				
Capital Projects				
Debt Service				
Total Expenditures	2,731,975	2,673,460	3,266,885	3,646,325
Revenues/Expenditures (Over/Under)	(447,952)	(418,399)	(290,663)	(309,019)
Other Sources (Uses)				
Operating Transfers In	339,900	339,895	357,886	357,887
Operating Transfers Out				
Other Sources (Uses)	91,187	16,399		490,371
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)	431,087	356,294	357,886	848,258
Fund Balance Beginning of the Year	(527,492)	(544,357)	(606,462)	(539,239)
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	(544,357)	(606,462)	(539,239)	(0)
Total Fund Balance	(544,357)	(606,462)	(539,239)	(0)

2001-03 FINANCIAL PLAN AND SUMMARY
CHANGES IN FUND BALANCE - SELF INSURANCE FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	151,991	224,309	256,810	256,810
Revenue from Others	45,700	59,859	60,000	60,000
Service Charges				
Other Revenue	173,045	303,722	200,000	200,000
Total Revenue	370,736	587,890	516,810	516,810
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government	1,274,541	1,569,236	1,407,795	1,557,545
Total Operating Programs	1,274,541	1,569,236	1,407,795	1,557,545
Bulk Power Purchase				
Other Purchases				
Capital Projects				
Debt Service				
Total Expenditures	1,274,541	1,569,236	1,407,795	1,557,545
Revenues/Expenditures (Over/Under)	(903,805)	(981,346)	(890,985)	(1,040,735)
Other Sources (Uses)				
Operating Transfers In	821,100	821,100	1,407,795	1,407,795
Operating Transfers Out				
Other Sources (Uses)	(160,567)	(1,676)		(490,371)
Cost of Medical Care/dental, Vision				
Total Other Sources (Uses)	660,533	819,424	1,407,795	917,424
Fund Balance Beginning of the Year	2,941,090	2,697,818	2,535,896	3,052,706
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	2,697,818	2,535,896	3,052,706	2,929,395
Unreserved				
Total Fund Balance	2,697,818	2,535,896	3,052,706	2,929,395

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - VEHICLE REPLACEMENT FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	4,333	36,768		
Revenue from Others		24,027		
Service Charges				
Other Revenue		3,692		
Total Revenue	4,333	64,487		
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs				
Bulk Power Purchase				
Other Purchases				
Capital Projects	525,849	495,127	358,000	441,000
Debt Service				
Total Expenditures	525,849	495,127	358,000	441,000
Revenues/Expenditures (Over/Under)	(521,516)	(430,640)	(358,000)	(441,000)
Other Sources (Uses)				
Operating Transfers In	512,539	422,000	425,000	435,000
Operating Transfers Out	(99,410)	(50,000)	(67,000)	(20,000)
Other Sources (Uses)			(17,839)	
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)	413,129	372,000	340,161	415,000
	461,055	352,668	294,028	276,185
Reserved for Debt Service				
Designated Reserve				
Unreserved	352,668	294,028	276,189	250,185
Total Fund Balance	352,668	294,028	276,189	250,185

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - TRUST AND AGENCY FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues	202,138	220,940	201,727	201,727
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	25,736	32,959	18,585	18,585
Revenue from Others				
Service Charges				
Other Revenue				
Total Revenue	227,874	253,899	220,312	220,312
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services	50,000			
Community and Economic Development				
General Government				
Total Operating Programs	50,000			
Bulk Power Purchase				
Other Purchases				
Capital Projects			23,500	
Debt Service	218,503	197,347	195,338	194,323
Total Expenditures	268,503	197,347	218,838	194,323
Revenues/Expenditures (Over/Under)	(40,629)	56,552	1,474	25,989
Other Sources (Uses)				
Operating Transfers In	33,571			
Operating Transfers Out		(17,227)	(9,800)	
Other Sources (Uses)				
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)	33,571	(17,227)	(9,800)	
Fund Balance Beginning of the Year	1,031,046	1,023,988	1,063,313	1,054,987
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	1,023,988	1,063,313	1,054,987	1,080,976
Total Fund Balance	1,023,988	1,063,313	1,054,987	1,080,976